APPENDIX
No. 75- 1606

MAY 17 1976

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IN THE

SUPREME COURT OF THE UNITED STATES OF AMERICA

OCTOBER TERM, 1976

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WILLOUGHBY E. LACY III,
Petitioner,

V.

UNITED STATES OF AMERICA

---

Petition for a Writ of Certiorari to the United States Court of Appeals for the Fifth Circuit

---

WILLOUGHBY E. LACY, III
128 Company Street
Wetumpka, Alabama, 3609
Attorney Pro Se

May 3, 1976

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IN THE UNITED STATES COURT OF APPEALS

FOR THE FIFTH CIRCUIT

DO NOT PUBLISH

NO. 75-2928
Summary Calendar*

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

WILLOUGHBY E. LACY, III,

Defendant-Appellant.

Appeal from the United States District Court for the
Northern District of Alabama

( January 20, 1976 )

BEFORE BROWN, Chief Judge, GODBOLD and GEE, Circuit Judges.

PER CURIAM: AFFIRMED. See Local Rule 21.1/

*Rule 18, 5 Cir.; See Isbell Enterprises, Inc. v. Citizens Casualty Co. of New York, et al., 5 Cir. 1970, 431 F.2d 409. Part I.

1/See N.L.R.B. v. Amalgamated Clothing Workers of America, 5 Cir., 1970, 430 F.2d 966.

2 — 5

United States of America vs.

# United States District Court for

DEFENDANT: [ ]

NORTHERN DISTRICT OF ALABAMA

DEFENDANT: WILLOUGHBY E. LACY, III

DOCKET NO.: CR 75-H-47 S

## JUDGMENT AND PROBATION/COMMITMENT ORDER

**COUNSEL**

In the presence of the attorney for the government the defendant appeared in person on this date → MONTH: April DAY: 14 YEAR: 1975

[ ] WITHOUT COUNSEL However the court advised defendant of right to counsel and asked whether defendant desired to have counsel appointed by the court and the defendant thereupon waived assistance of counsel.

[X] WITH COUNSEL Jim Tatum
(Name of counsel)

**PLEA**

[ ] GUILTY, and the court being satisfied that there is a factual basis for the plea, [ ] NOLO CONTENDERE, [ ] NOT GUILTY

**FINDING & JUDGMENT**

These being a jury verdict of [ ] NOT GUILTY. Defendant is discharged [X] GUILTY.

Defendant has been convicted as charged of the offense(s) of wilfully and knowingly failing to file income tax return for the calendar year 1969 as required by law, Count 1; wilfully and knowingly failing to file income tax return for the calendar year 1970 as required by law, Count 2; wilfully and knowingly failing to file income tax return for the calendar year 1971 as required by law, Count 3;

**SENTENCE OR PROBATION ORDER**

The court asked whether defendant had anything to say why judgment should not be pronounced. Because no sufficient cause to the contrary was shown, or appeared to the court, the court adjudged the defendant guilty as charged and convicted and ordered that: The defendant is hereby committed to the custody of the Attorney General or his authorized representative for imprisonment for a period of

Nine (9) Months and fined Five Thousand ($5,000.00) Dollars, under Count 1; Execution of said sentence and fine to stand committed April 24, 1975 at 9 AM, at which time said defendant shall surrender himself to the United States marshal at Birmingham, Alabama.

It is further ORDERED that imposition of sentence be, and it hereby is suspended, under Counts 2 and 3, and the defendant is placed on probation for the period of Two (2) Years, subject to the general terms and conditions of probation of record in this court, and subject to the special condition that defendant file income tax returns for the calendar years of 1969, 1970 and 1971; or until otherwise discharged as provided by law.

**SPECIAL CONDITIONS OF PROBATION**

It is further ORDERED that the period of probation imposed in Counts 2 and 3 commence upon defendant's due and legal release from custody, under Count 1.

It is further ORDERED that defendant be taxed with costs and if same are not presently paid, execution may issue.

**ADDITIONAL CONDITIONS OF PROBATION**

In addition to the special conditions of probation imposed above, it is hereby ordered that the general conditions of probation set out on the reverse side of this judgment be imposed. The Court may change the conditions of probation, reduce or extend the period of probation, and at any time during the probation period or within a maximum probation period of five years permitted by law, may issue a warrant and revoke probation for a violation occurring during the probation period.

**COMMITMENT RECOMMENDATION**

The court orders commitment to the custody of the Attorney General and recommends,

It is ordered that the Clerk deliver a certified copy of this judgment and commitment to the U.S. Marshal or other qualified officer.

A TRUE COPY
JAMES E. VANDEGRIFT, Clerk
UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ALABAMA
BY: DEPUTY CLERK

SIGNED BY
[X] U.S. District Judge
[ ] U.S. Magistrate

John C. POINTER, JR.

April 14, 1975 — 75-47

11

# United States Court of Appeals

FIFTH CIRCUIT

EDWARD W. WADSWORTH
CLERK

OFFICE OF THE CLERK

April 5, 1976

600 CAMP STREET
NEW ORLEANS, LA. 70130
TELEPHONE 504 589-6514

TO ALL COUNSEL OF RECORD

No. 75-2928 - USA v. Willoughby E. Lacy, III

Dear Counsel:

This is to advise that an order has this day been entered denying the petition( ) for rehearing, and no member of the panel nor Judge in regular active service on the Court having requested that the Court be polled on rehearing en banc (Rule 35, Federal Rules of Appellate Procedure; Local Fifth Circuit Rule 12) the petition( ) for rehearing en banc has also been denied.

See Rule 41, Federal Rules of Appellate Procedure for issuance and stay of the mandate.

Very truly yours,

EDWARD W. WADSWORTH, Clerk

by Deputy Clerk

/smg

cc: Mr. Jim Tatum
Mr. James Thomason, III

BEST COPY AVAILABLE

2 - 28

January 26, 1976

Mr. Jim Tatum

415 Caroline

Houston, Texas

Dear Mr. Tatum:

This is to notify you that you are fired. This action is made necessary by certain things which have most recently come to my attention.

Very truly,

W. B. Lacy, III

713/222 7331

24

*Law Offices of*
**JIM TATUM AND ASSOCIATES**
*415 Caroline / Houston, Texas 77002*

1/13/76 100.00
1/19/76 300.00

January 6, 1976

Dr. Willoughby Lacy, III
128 Company Street
Wetumpka, Alabama 36092

Dr. Lacy:

Hope you had a good Christmas. I am looking over your account and I see the following expense items.

| | | |
|---|---|---|
| 7-22 | Docket Fee on Appeal | 50.00 |
| 7-22 | Federal Court Reporting Co. | 226.15 |
| 7-29 | Scofield Printing | 716.10 |
| 11-10 | A.B. Letter Service | 57.89 |
| 11-18 | Plane Tickets (My Ck.#3267) | 143.73 |
| | | $1,193.87 |
| | Payment of 11-24-75 | 300.00 |
| | Balance | $ 893.87 |

Will, I have handled an appeal for you which is worth several thousand dollars and I am shocked to see that I haven't even been paid my out-of-pocket, much less time, etc. Please forward your check for $893.87 by return mail or I will have no choice other than to file suit for the reasonable value of my services in

I read in the paper that Dr. Lacy had been indicted by the grand jury.

Q All right. And that was in March of 1975?

A I believe that is right.

Q All right. Had you heard anything of Dr. Lacy in the period immediately preceding his indictment?

A I heard nothing, no, sir.

Q Were you aware of the fact that he had run a full page ad in the Wetumpka Herald protesting income tax just prior to being indicted?

MR. THOMASON: Your Honor, I object. I fail to see any materiality to this.

THE COURT: What is the purpose?

MR. TATUM: Just to see if there was any knowledge on the part of the agent as to the connective time between Dr. Lacy being indicted and him receiving publicity as a tax protestor, Your Honor.

THE COURT: I sustain the objection. And the jury will disregard the assumption contained in the question.

MR. TATUM: Please note our exception.

Then after he was indicted, what was your next connection with the case, Mr. Barefield?

A I had no connection until I was called to





THE COURT: I sustain the objection.

Q Mr. Hartely, do you all proceed with these investigations of these people in accordance with manuals or directives issued from your headquarters of the Internal Revenue?

A Yes, sir.

Q And do you afford any different treatment or any emphasis on the so-called tax protestors than just other people who are delinquent in filing their 1040's?

MR. THOMASON: Your Honor, I object to this line of questioning.

THE COURT: I will sustain. But if counsel wishes to be heard at the bench why I ought not to sustain it, I will be happy to, if you want to come to the bench.

MR. TATUM: I will try to tie it together with one or two more questions. It may be perhaps it is totally inadmissible.

THE COURT: All right.

MR. TATUM: May we have this marked for identification at this time?

(Defendant's Exhibit 2 marked.)

Q Mr. Hartely, I'm going to show you what has been marked -- may I approach the witness, Your Honor?

manual supplement | 95G-50

US Treasury Department Internal Revenue Service

August 14, 1973 Tax Protesters

We are concerned about the continuing publicity of taxpayers' admitted failures to comply with the federal tax laws as a means of protest. Our concern is because the publicity of seemingly successful tax violations, regardless of motive, causes erosion of public confidence in our tax system, with a resultant adverse impact on voluntary compliance.

Much of the "tax protest" publicity in recent years has focused on those protesting American military involvement in Southeast Asia and, in particular, their refusal to pay the nominal Federal excise tax on telephone service. However, with the winding down of the conflict, other types of tax protestors have gained attention. Among the most vocal are those refusing to comply with the tax laws on the grounds that our entire tax system is unconstitutional.

There are no reliable estimates of the aggregate number of people failing to comply with the tax laws as a means of protest. Indications are that the number is quite small, perhaps a few hundred. However, based on the 70,000 incidences in 1972 of refusal to pay the telephone excise tax, there may be a sizable number of people who would engage in serious tax violations as a means of protest if they could do so without concern for criminal penalties or serious jeopardy to their property.

Nationally, the Intelligence Division has taken or is taking action against many violators who achieved self-promoted prominence as tax protesters. We believe the publicity attending these enforcement actions has done much to deter others from embarking on similar courses of illegal action.

The Western Region in particular, a major pocket of tax resisters, continues to mount a concerted effort against the violators. However, there are indications that pockets may be forming in other parts of the country. Thus, we believe it is appropriate to set out some broad objectives and guidelines.

Our objective is to deter the widespread use of tax noncompliance as a means of protest. We believe a selective approach, rather than a large scale national project, is the most effective and efficient way to achieve this objective. Therefore, primary emphasis will be placed on the identification and investigation of cases in which prosecution will result in the maximum contribution to this objective. These cases will normally be those involving flagrant violations and those involving violations by individuals who have achieved notoriety as tax protesters. Such cases usually provide a vehicle for extensive news coverage which alerts a large segment of the taxpaying public to the consequences of noncompliance. The publicity aspects, of course, require a close working relationship with the public information officers.





It is neither our intention nor desire to suppress dissent or to persecute individuals because they are critical of, or are identified with groups critical of, the tax system or government policies. Our sole purpose is to further the total Service objective of encouraging and achieving the highest possible degree of voluntary compliance with the tax laws by enforcing statutory sanctions. Therefore, the existing criteria for evaluating information items and selecting cases for criminal investigation must be scrupulously observed, with special emphasis on the high impact cases mentioned above.

We need to be kept informed of significant trends and Service activities in the tax protest area. We believe this need can be adequately satisfied through the use of existing reports, as follows:

1. Effective with the quarter ending September 30, 1973, each ARC-Intelligence will include in the quarterly Regional Narrative Report of Intelligence Operations (IRM 9562), a brief narrative summary of tax protest trends; significant Intelligence actions; and problems and proposed solutions.

2. Sensitive case reports will be prepared and submitted, when appropriate, as provided in IRM 9551.

We have attached, for your information, summaries of several successful cases in the tax protest area. These include the more common violations, the techniques employed, and the sanctions used. We will build on this information from data to be furnished in the narrative reports, and disseminate it to the field.

John F. Manlon

John F. Manlon

**Effect on Other Documents**

This supplements IRM 9562, which should be annotated by pen and ink with a reference to this Supplement.

Attachment

Attachment 1 to MS 950-30

SUCCESSFUL PROSECUTIONS IN THE TAX PROTEST AREA

Filing of False Forms W-4

A. Mark T. Riley
Sacramento, California
94-21-058-21

On April 30, 1970, Riley, a college professor at Sacramento (California) State College, filed a Form W-4 with his employer claiming a total of 14 exemptions, the number he had previously determined would be sufficient to allow no withholding from his salary. Riley was entitled to only two exemptions.

Riley contended that his action was a demonstration to the government of his opposition to its policies in general, and its military policies in particular. Riley did not file an income tax return for 1970.

Riley was charged under IRC 7205 with one count of filing a false or fraudulent Employees Withholding Exemption Certificate (Form W-4). After pleading guilty, Riley was sentenced to one year confinement, six months to be served in jail and six months suspended; a $500 fine; and three years probation. A condition of the probation was that Riley pay all court costs incurred in the prosecution and the proceedings of the case.

B. Ronald C. Mitchell
Fresno, California
94-21-006-11

On May 10, 1972, Ronald C. Mitchell, a taxi cab driver and active member of the Fresno-based Tax Rebellion Committee, was convicted by a Federal jury of filing a false or fraudulent Form W-4.

When first notified of the investigation, Mitchell chose to invoke his Constitutional right to remain silent, thereby making the government establish its evidence through third party witnesses.

Mitchell was charged under IRC 7205. Mitchell claimed six exemptions when he was entitled to claim only one. The inflated Form W-4 which he filed was in effect with his employer for only 18 days. A calculation of tax lost to the government due to the claiming of five false exemptions amounted to about $5. After a discussion with the U. S. Attorney, it was decided that the lack of a significant tax liability would not hinder the case.

Mitchell, in representing himself, attempted to bring to issue the constitutionality of the tax system, but was refrained from doing so by the trial judge.

Before sentencing Mitchell to one year imprisonment, the trial judge pointed to the fact that Mitchell had not cooperated with the probation office.



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Attachment 1—Cont.(1) to MS 950-30

C. Numerous other false Form W-4 convictions have been obtained throughout the country under IRC 7205. The number of exemptions claimed range from a very few, by those trying not to arouse suspicion, to a significant number, by those attempting to call attention to their action. In many cases, the jurat at the bottom of the Form W-4 has been crossed off. In many instances, those individuals who are attempting to call attention to their action will provide a letter of explanation to their employer and/or the IRS.

The principal defenses raised by those charged have revolved primarily around the constitutionality of the tax system, and, for those who have notified the Service, the lack of willfulness of their action.

Sentences for those convicted have ranged from one year imprisonment to a few days probation. Some of the probations have been conditioned upon the individual complying with the laws administered by the IRS.

Failure to File

A. Arthur J. Porth
Wichita, Kansas
48-43-018-1-1
48-52-015-2-1

Arthur J. Porth maintained a long history of opposition to the IRS. On several occasions he made statements to the effect that he would not pay income tax, and that the authorities were reluctant to prosecute him.

In 1958 an examination was made of returns filed by Porth and his wife for 1953 through 1956. The Porths agreed to additional income tax of $2,514 for the period. A Form 870 was signed by them, but Porth refused to pay the assessment on the grounds that the income tax was unconstitutional. However, through forced collection action, the liability was subsequently satisfied.

For 1961, 1962, and 1963, Porth each year filed a Form 1040 showing only his name, address, and several Constitutional provisions that allegedly prevented him from completing the return.

Shortly before filing his document for 1963, Porth wrote a letter to the IRS that he would not serve as an agent for IRS in collecting Social Security and income taxes withheld from any of his employees, and that he would not in the future file a Form 941.

On June 28, 1967, Porth came to trial on the government's five-count indictment.

Counts one and two were for the willful failure to truthfully account for and pay over the FICA and Federal income taxes withheld from wages due and owing to the U. S. for the first and third quarters, respectively, of 1963, in violation of IRC 7202.

Count three was for the willful and knowing failure to make an income tax return for 1963, in violation of IRC 7203.

Attachment 1—Cont. (2) to MS 950-50

Counts four and five were for the willful and knowing failure to file an employer's quarterly Federal tax return for the first and third quarters of 1963, in violation of IRC 7203.

On June 30, 1967, the jury returned a verdict of guilty on all five counts. On July 19, 1967, Porth was sentenced to the custody of the Attorney General for five years on each of the first two counts and one year on each of the last three counts, the sentences to run concurrently.

B. Jerome Daly
Bloomington, Minnesota
41-93-080-1-1

Jerome Daly, a disbarred attorney, became very closely associated with the activities of Arthur J. Porth (see above case). Using the same constitutional arguments as Porth, Daly first filed a blank Form 1040 for 1965. The Audit Division issued him a summons for the production of books and records for the purpose of examining the return for that year. An appeal was made from the Court's initial order to comply with the summons, and from this appeal, the case was remanded. On rehearing the Judge refused to order Daly to comply with the summons on the grounds that the act of Daly filing a blank 1965 income tax return constituted a willful failure to file and that any information going to the income or expense of Daly would tend to incriminate him.

Daly continued filing Forms 1040 in blank for 1966, 1967, and 1968. As a result of this action, an investigation was initiated in January 1969. During the course of the investigation, Daly filed another blank Form 1040 for 1969.

Proof of Daly's income was established through specific items. A filing requirement was established for 1967, 1968, and 1969; however, taxable income was shown only for 1968. On June 27, 1972, Daly was indicted by a Federal Grand Jury on two counts of failure to file returns under IRC 7203. The counts were based on the years 1967 and 1968.

On October 12, 1972, Daly was found guilty, by jury trial, on both counts. On December 18, 1972, Daly was committed to the custody of the Attorney General under the provisions of 18 USC 4208(b) for a study of his mental condition as provided for in Section 4208(c). It was recommended that he be committed to, and that the study be conducted at, Sandstone (Minnesota) Federal Prison. Execution of sentence was stayed pending appeal.

C. Marvin L. Cooley
Mesa, Arizona
86-22-029-1-1
86720029 R

Marvin L. Cooley, following in the footsteps of both Porth and Daly, filed blank Forms 1040 for 1968, 1969, and 1970. During this period of time Cooley authored a book entitled, "The Big Bluff," in which he explained how to file returns without paying any tax. He also participated in several seminars conducted in various Western states, lecturing on the methods employed in avoiding the payment of taxes.





Attachment 1—Cont. (3) to MS 950-50

Cooley was charged under IRC 7203 with three counts of failing to file income tax returns for 1968, 1969, and 1970. Sufficient income to establish a filing requirement was shown for all years, but taxable income was shown only for 1970.

On April 30, 1973, Cooley was found guilty, by jury trial, on all three counts. Sentencing of Cooley has been delayed pending disposition of a motion for a new trial.

B. Prosecution of others filing "Porth-Daly" type documents have been undertaken generally under IRC 7203.

Tactics employed by those choosing this method of protest have been to deal in cash to the greatest extent possible; the obtaining of court orders to restrain banks from releasing any information to the government; and the obtaining of court orders to restrain the IRS from continuing its investigation, based upon the violation of the taxpayer's Constitutional rights.

Interference and Forcible Rescue

A. John Robert Heck, Jr. et al. (Nine others)
San Diego, California
95-24-330-3-1

Property belonging to John Heck was seized by the IRS for non-payment of taxes over a two-year period. On May 9, 1972, after a threat was made to the IRS that the property would be rescued if not released by noon of that day, agents were sent to protect the property under seizure. Initially a demonstration in front of the property was peaceful. But it became violent as soon as Heck broke a window and entered the premises. Certain of the principals entered the premises and others were involved in the assault on officers outside of the business.

All of the principals were charged with one or more of the following counts:

(1) Conspiracy to attempt the forcible rescue of seized property under 18 USC 371, IRC 7212(b).

(2) Attempt to forcibly rescue seized property under IRC 7212(b).

(3) Conspiracy to assault, resist and/or interfere with Federal officers under 18 USC 371, 111.

(4) Assault, resist and/or interfere with Federal officers under 18 USC 111.

On December 22, 1972, a verdict of guilty on one or more of the counts against all defendants was returned by the jury. Sentencing took place on March 5, 1973. One of the defendants was granted a new trial at this time, while all others received fines and probation. Fines imposed ranged from $50 to $1,000, while the period of probation ranged from six months to three years.

time or -- well, in that event, if we are to be precluded from that, we would ask to make an offer and tender of proof along such a line in the absence of the jury.

THE COURT: That is why I was giving this opportunity now.

MR. TATUM: All right. May we proceed along that line?

THE COURT: Sure.

MR. TATUM: Now, Doctor --

THE COURT: I would -- just instead of further interrogating the witness, if you would simply make for the record a showing of what you expect him in substance that testimony to be will suffice as an offer.

MR. TATUM: Comes now defendant, Willoughby E. Lacy, III, by and through his attorney, Jim Tatum, of record, and would make the following offer and tender of proof, and would object to the Court's ruling in precluding such offer and tender before the jury for the following reasons, and for each of them. We know that if the doctor were to be permitted to testify before the jury, he would testify that his objections to filing the 1040 form required are based upon certain constitutional issues which the doctor





holds very dear to him, among those being the First, Fourth, Fifth and Ninth Amendments of the United States Constitution, certain areas in the Bill of Rights in regard to taxation. And if the doctor were to be permitted to testify in front of the jury, he would testify that he objects very strongly to the use of United States taxpayers' dollars for the support of corrupt foreign governments, illegal wars, expenditures resulting in the death and maiming of thousands of foreign citizens, the payment to countries of military aid and civilian aid; those countries contributing to the corruption and crime in the United States by being large-scale and wholesale suppliers of heroin being delivered to our children, to our population. The doctor would further object to the use of the taxpayers' dollars to fund programs in foreign countries whose ultimate goal is the dissolution and destruction of these United States. And he further objects to the use of the taxpayers' dollars in supporting what he considers an over-large and somewhat needless bureaucracy which fees upon gainfully employed and productive taxpayers of the United States.

Respectfully submitted.

Now may I confer with my client?

THE COURT: Sure.

(Pause.)

MR. TATUM: Your Honor, may we further expand upon that motion and offer a tender of proof and offer to the Court that in the trial of this case, that we would tender numerous other witnesses to testify to the doctor's motive, intent at the time of the filing of the 1969 and '70 and '71 returns, and would show to the Court that testimony from these witnesses would be to the effect that the doctor's protest or motive in filing the returns as filed was his attempt to petition his government for redress of grievances and was the exercise of his First Amendment right of free speech. And that all we anticipate, we know that we would put several witnesses on, at least five to ten, who would testify, if they were allowed to testify, that --

THE COURT: Would you go ahead and name for the record the witnesses, please?

MR. TATUM: Your Honor, I don't have the list before me.

THE COURT: I think it would be necessary in order to have such -- make such a showing, that the witnesses be named.

MR. TATUM: All right. May I go ahead and finish this, and then we will read the list then.

"It was compulsory, you were forced to not file."





you the legal requirement to file a return and what it takes to be a return. The question may be raised as to, well, what if a person failed to file a tax return, though required to do so, but he was doing so as a political protest or because he thought the income taxes were unconstitutional or for some other sincere reason, would that constitute an excuse? No. If the failure to file is deliberate, knowing, intentional and conscious and voluntary, then the mere fact that it may have been prompted by a sincere belief that the law is bad or that the law is unconstitutional or for some other reason will not be an excuse to excuse and do away with the act which the law prohibits and which the law makes a crime.

In the question of whether some failure to act is willful, you may look to the entirety of the circumstances. Sometimes it is difficult to prove or establish what a person's state of mind is. In this context, you will recall that there was allowed into evidence for a limited purpose only some prior years of tax returns by the defendant. This you could consider, if you decide that he was required to file a return, but didn't, and then deciding about whether that was a willful failure. You could consider evidence of prior filing of proper returns as indicating

CC:ATL-CT
JMorton

Regional Commissioner, Internal Revenue Service,
Southeast Region, Attn: ARC, Intelligence

Regional Counsel - Southeast Region AUG 8 1974

Identity Group
Mobile, Alabama

Reference is made to subject July 30, 1974 memorandum which was informally presented to this office for an opinion concerning the feasibility of initiating a package investigation concerning the individuals in subject group. Further reference is made to informal discussions by Jack Morton of this office with your office.

Naturally, the decision whether to investigate or not is entirely that of the District Director; however, it certainly appears that this matter deserves looking into. The Alabama District, as you know, has had good success in regard to its package efforts, for example, that against the chiropractors concerning a (Porth) type situation.

Basically, each case in the package will naturally have to be legally probative and meet the standard of prosecution of this office; based on prior package experience and Chief Counsel guidelines, a package generally consists of anywhere from five to ten cases; it is also best, however, not specifically required, that all cases in the package be from the same judicial district so that the compliance problem can be emphasized through D.J. to the U. S. Attorney, and the trial judge himself.

This office is available for direct and indirect assistance in connection with further efforts in this project.

/s/ Henry C. Stockell, Jr.
Henry C. Stockell, Jr.
Regional Counsel

cc: District Director, Birmingham, Ala.
Attn: Chief, Intelligence Division

bag

INTERNAL REVENUE
RECEIVED
AUG 1 1974
CHIEF, INTELLIGENCE DIVISION
BIRMINGHAM



TO WHOM IT MAY CONCERN.

IN RECENT MONTHS OFFICIAL REVENUERS FROM THE INTERNAL REVENUE OFFICE HAVE BEEN ATTEMPTING TO OBTAIN INFORMATION FROM ME CONCERNING MY PAST AND PRESENT FINANCIAL STATUS.

Please take notice that I am not necessarily averse to communication with these people, but you must stand here advised that BEFORE I ACT AS A WITNESS AGAINST MYSELF OR OTHERS I will require from the Internal Revenue Agents or Officials a statement IN WRITING promising me a grant of immunity from prosecution, penalty or punishment OF ANY KIND or FORM.

THIS IS AFTER ALL ONLY THAT WHICH EVERY RUN-OF-THE-MILL PUNK AND HOODLUM KNOWS HE CAN DEMAND AND GET FOR HIS PART IN PROVIDING THE FEDERALISTS THE INFORMATION THEY NEED TO PROCEED.

SHOULD A LAW-ABIDING, GOD FEARING CITIZEN EXPECT ANY LESS?

DATE: SIGNED: _____

WITNESS: _____